

March 2, 2001

Publication 1346 -Record Layout Changes # 05

Record Layouts dated February 26, 2001

Changes are identified by two vertical bars in the right margin (||):
deletions are identified by a hyphen followed by two vertical bars (-||).

NOTE:

Form 8853 will be accepted electronically this year. However, the programs have not been implemented yet. We will post a message to let you know the effective date to start transmitting Form 8853.

Attached are:

Form 8853 Page 1:

- New Byte Count: 0249
- New SEQs: from 0010 to 0120
- SEQ 0130: The form reference is changed from "Part I" to "Part II"
- From SEQs 0140 to 0279: In the Form Reference column, the line numbers are increased by "2"

Form 8853 Page 2:

- SEQ 0420: The identification is changed to "Larger of Line 23 or Line 24"
- From SEQs 0300 to 0450: In the Form Reference column, the line numbers are increased by "2"

Field Identification No.		Form Ref.	Length	Field Description	
	Byte Count		4	"0249" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8853bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0009	MSA Acct Holder SSN		9	N	
0010	Primary Archer Contribution for Current TY - Yes	1a	1	"X" or blank	
0020	Primary Archer Contribution for Current TY - No	1a	1	"X" or blank	
0030	Primary Uninsured Acct Holder - Yes	1b	1	"X" or blank	
0040	Primary Uninsured Account Holder - No	1b	1	"X" or blank	
0050	Primary Self HDHP Coverage Box	1c	1	"X" or blank	
0060	Primary Family HDHP Coverage Box	1c	1	"X" or blank	
0070	Spouse Archer Contribution for Current TY - Yes	2a	1	"X" or blank	
0080	Spouse Archer Contribution for Current TY - No	2a	1	"X" or blank	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0090	Spouse Uninsured Acct Holder - Yes	2b	1	"X" or blank	
0100	Spouse Uninsured Acct Holder - No	2b	1	"X" or blank	
0110	Spouse Self HDHP Coverage Box	2c	1	"X" or blank	
0120	Spouse Family HDHP Coverage Box	2c	1	"X" or blank	
0130	HDHP with Self Coverage For Both Box	Part II	1	No Entry	
0140	Employer Contributions - Yes	3a	1	"X" or blank	
0150	Employer Contributions - No	3a	1	"X" or blank	
0160	Total Employer Contributions for Current Tax Year	3b	12	N	
0170	TaxPayer MSA Contributions for Current Tax Year	4	12	N	
0180	Limitation Amount	5	12	N	
0190	Compensation Amount	6	12	N	
0200	Medical Savings Account Deduction	7	12	N	
0210	Total MSA Distributions Received	8a	12	N	
0220	Distributions Rolled Over & Excess Contributions	8b	12	N	
0230	Net MSA Distributions	8c	12	N	
0240	Total Unreimbursed Qualified Medical Expenses	9	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0250	Taxable MSA Distributions	10	12	N	
0260	Exceptions to 15% Tax Box	11a	1	"X" or blank	
0270	Total Taxable MSA Distributions	11b	12	N	
0272	Total Medicare & Choice MSA Distributions Received	12	12	N	
0274	Tot Medicare & Choice Unreimbursed Med Expenses	13	12	N	
0276	Taxable Medicare & Choice MSA Distributions	14	12	N	
0278	Exceptions to 50% Tax Box	15a	1	"X" or blank	
0279	Total Taxable Medicare & Choice MSA Distributions	15b	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
Byte Count		4	"0260" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0280 Record ID		6	"FRMbbb"	
0281 Form Number		6	"8853bb"	
0282 Page Number		5	"PG02b"	
0283 Taxpayer Identification Number		9	N (Primary SSN)	
0284 Filler		1	blank	
0285 Form Occurrence Number		7	N 0000001	
0288 Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)	
0289 Policyholder SSN		9	N	
0290 More Than One Section C Box	Section C	1	No Entry	
0295 Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)	
0300 Name of Insured	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)	
0310 Insured SSN	16b	9	N	
0320 Payments or Death Benefits - Yes	17	1	"X" or blank	

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0330	Payments or Death Benefits - No	17	1	"X" or blank	
0340	Insured Terminally Ill - Yes	18	1	"X" or blank	
0350	Insured Terminally Ill - No	18	1	"X" or blank	
0360	Gross LTC Payment Amounts	19	12	N	
0370	Qualified LTC Insurance Contract Amount	20	12	N	
0380	Accelerated Death Benefits Received	21	12	N	
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N	
0400	Multiply \$190 By Number of Days of LTC Period	23	12	N	
0410	Qualified LTC Service Incurred Costs	24	12	N	
0420	Larger of Line 23 or Line 24	25	12	N	
0430	Total Reimbursements Received	26	12	N	
0440	Per Diem Limitation	27	12	N	
0450	Taxable Payments	28	12	N	
	Record Terminus Character		1	Value "#"	